FT.5/2:986/7

For Fiscal Year 1986,
Through July 31, 1986,
and Other Periods

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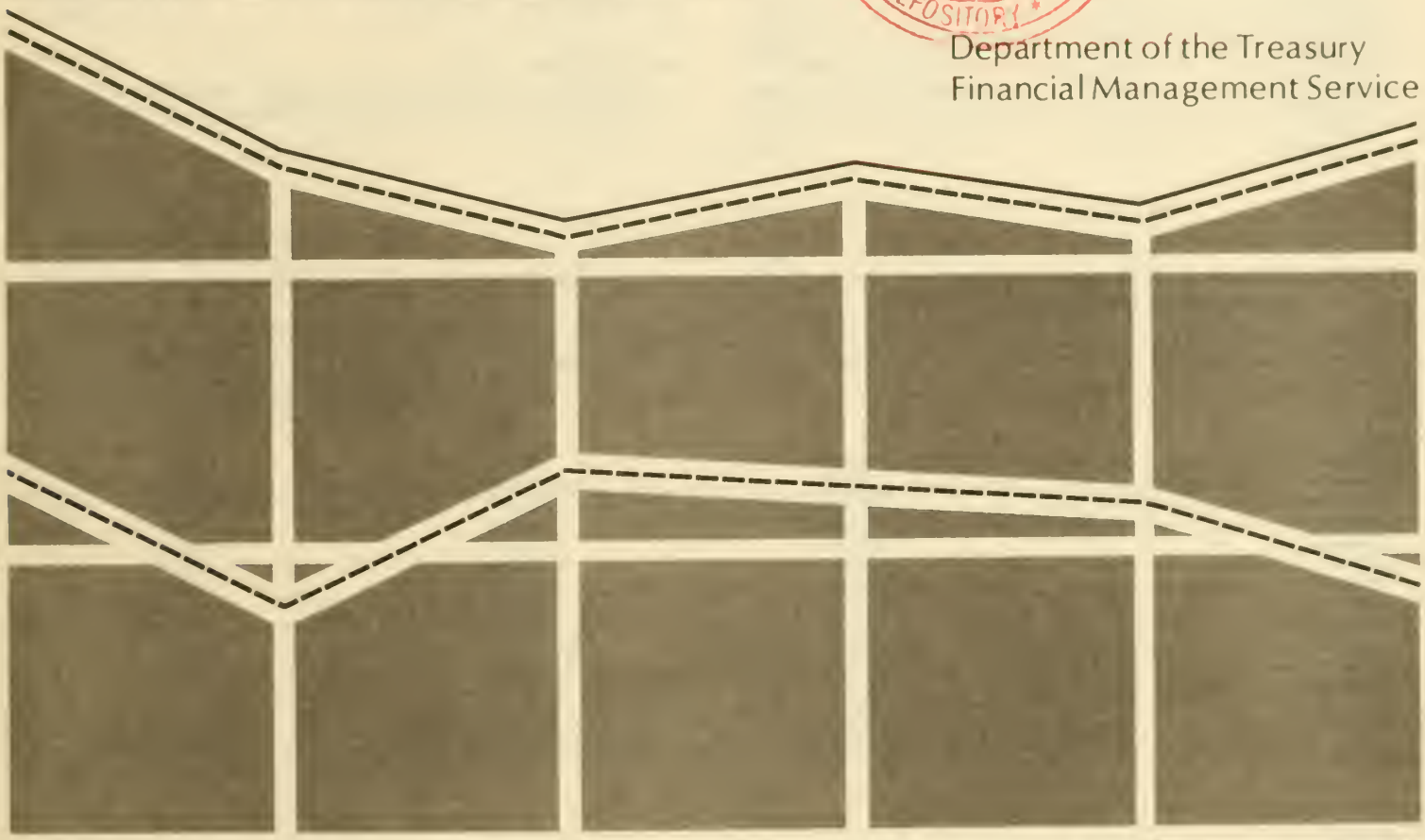
Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service



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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays are accounted for on the basis of checks issued and cash payments made; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1985			
October	$52,251	[1]$80,260	$28,009
November	51,494	[1]80,390	28,896
December	62,404	[1]76,971	14,568
January	70,454	[1]78,446	7,992
February	[1]54,049	[1]75,101	[1]21,053
March	[1]49,613	[1]79,115	[1]29,502
April	[1]94,599	[1]83,214	[1]−11,386
May	[1]39,794	[1]81,791	[1]41,997
June	72,151	[1]73,559	[1]1,408
July	[1]57,650	[1]79,183	[1]21,533
August	55,776	83,373	27,597
September	73,808	74,572	764
Total[2]	**733,996**	945,927	211,931
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	−9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
Year-to-Date[2]	**634,555**	**823,605**	**189,050**

[1]Includes an adjustment to prior reporting.

[2]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, July 1986 and Other Periods (In millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year [1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) [1]
Total on-budget and off-budget results [2]					
Total receipts	$62,974	$634,555	$765,207	$604,465	$831,176
On-budget receipts	47,571	467,480	564,292	449,991	615,212
Off-budget receipts	15,402	167,075	200,915	154,474	215,964
Total outlays	85,203	823,605	995,440	788,034	975,090
On-budget outlays	69,604	672,565	811,285	638,346	781,447
Off-budget outlays	15,599	151,039	184,155	149,688	193,642
Total surplus (+) or deficit (–)	–22,229	–189,050	–230,233	–183,570	–143,914
On-budget surplus (+) or deficit (–)	–22,033	–205,085	–246,993	–188,356	–166,236
Off-budget surplus (+) or deficit (–)	–196	+16,035	+16,760	+4,786	+22,322
Total on-budget and off-budget financing	22,229	189,050	230,233	183,570	143,914
Means of financing:					
Borrowing from the public	14,980	193,279	234,744	175,137	143,504
Reduction of cash and monetary assets, increase (–)	3,972	–7,029	–2,940	4,908	
Other means	3,277	2,800	–1,571	3,525	410

[1] Based on the Mid- Session Review of the FY 1987 Budget of the U.S. Government released by the Office of Management and Budget on August 6, 1986

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

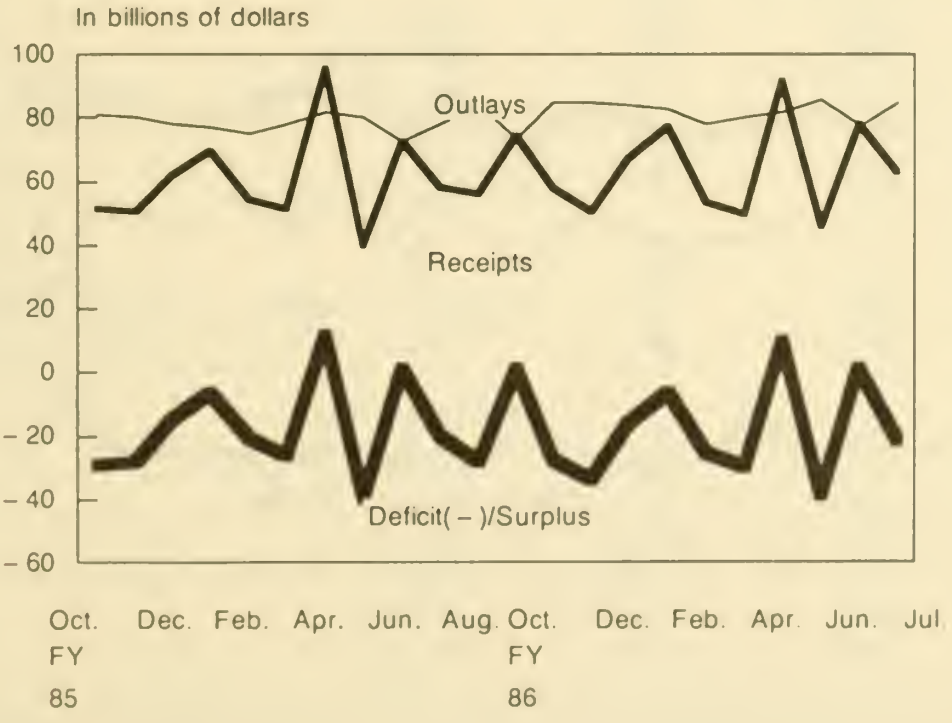

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

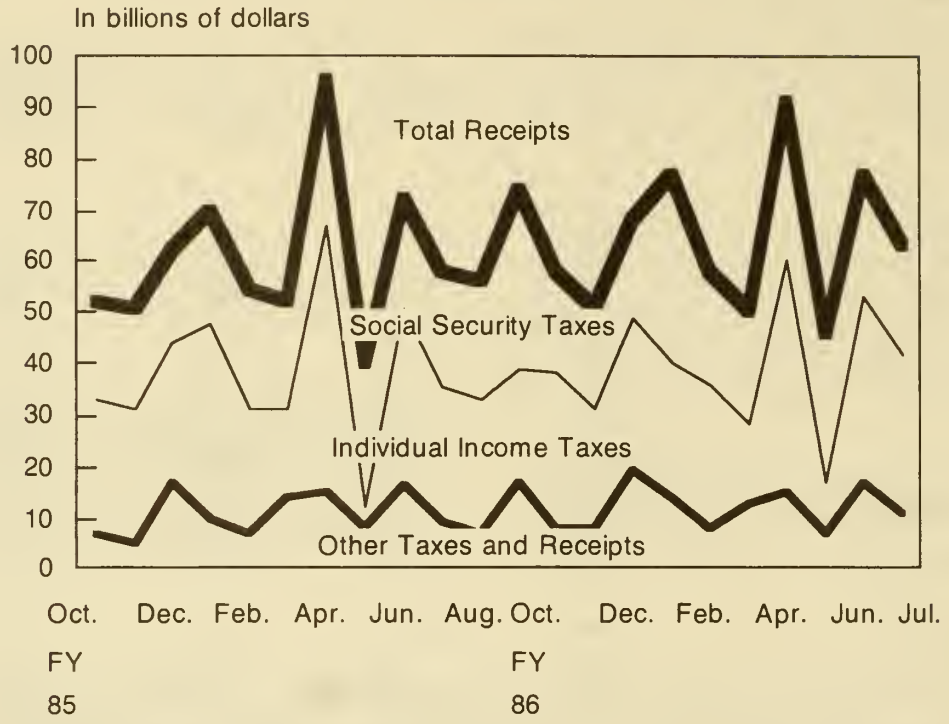

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

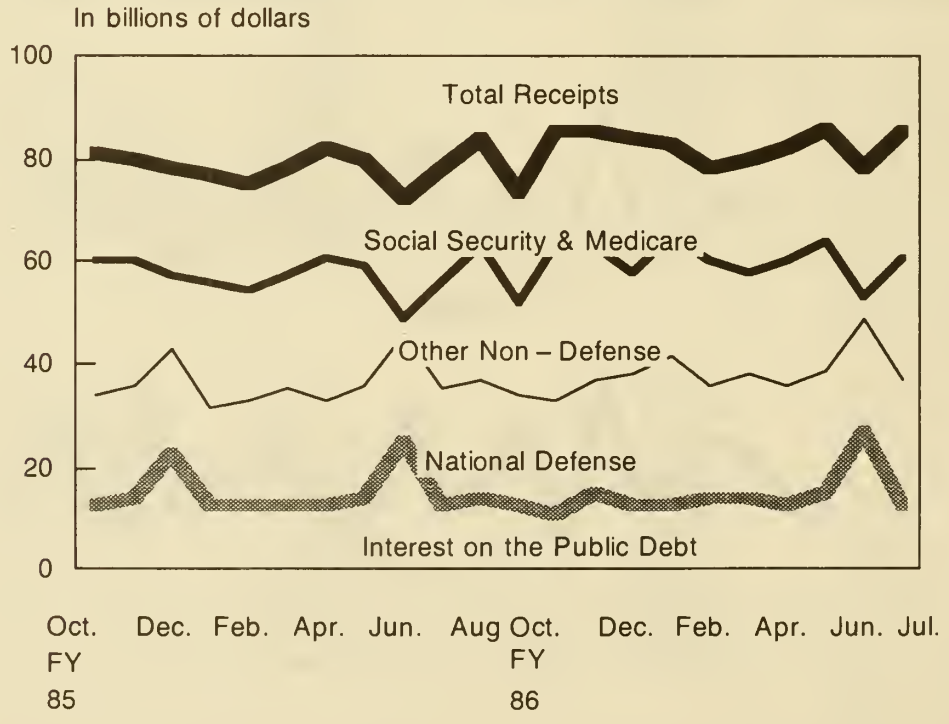

Table 3. Summary of Receipts and Outlays of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Receipts[2]				
Individual income taxes	$31,438	$286,070	$274,134	$349,101
Corporation income taxes	3,374	50,620	49,303	61,555
Social insurance taxes and contributions				
Employment taxes and contributions (off-budget)	15,402	167,075	154,474	200,915
Employment taxes and contributions (on-budget)	4,273	45,639	40,243	55,028
Unemployment insurance	1,464	19,941	21,555	23,560
Other retirement contributions	425	4,001	3,984	4,743
Excise taxes	2,755	27,926	30,073	32,351
Estate and gift taxes	612	5,750	5,365	6,703
Customs duties	1,305	10,815	9,992	12,374
Miscellaneous receipts	1,926	16,718	15,342	18,877
Total Receipts	**62,974**	**634,555**	**604,465**	**765,207**
(On-budget)	**47,571**	**467,480**	**449,991**	**564,292**
(Off-budget)	**15,402**	**167,075**	**154,474**	**200,915**
Outlays[2]				
Legislative Branch	141	1,454	1,346	1,886
The Judiciary	70	876	797	1,062
Executive Office of the President	10	93	95	111
Funds Appropriated to the President	836	8,994	9,441	12,916
Department of Agriculture	4,536	49,618	47,423	60,906
Department of Commerce	206	1,788	1,815	2,042
Department of Defense—Military	23,034	220,490	201,462	263,456
Department of Defense—Civil	1,699	17,000	15,362	20,587
Department of Education	1,109	14,574	14,005	17,472
Department of Energy	971	9,461	8,868	11,258
Department of Health and Human Services, except Social Security	13,092	120,233	107,690	142,694
Department of Health and Human Services, Social Security	15,893	157,663	155,647	191,287
Department of Housing and Urban Development	1,328	12,287	26,342	14,887
Department of the Interior	479	3,828	3,763	5,098
Department of Justice	382	3,190	3,018	3,826
Department of Labor	2,133	20,282	19,981	23,550
Department of State	271	2,419	2,228	2,827
Department of Transportation	2,468	22,210	19,960	27,968
Department of the Treasury:				
General revenue sharing	1,003	4,384	4,583	4,381
Interest on the public debt	13,445	160,072	152,047	192,800
Other	−1,808	−11,543	15,181	−15,457
Environmental Protection Agency	449	4,072	3,756	4,823
General Services Administration	−338	−85	−275	191
National Aeronautics and Space Administration	513	6,094	6,104	7,401
Office of Personnel Management	2,108	19,714	19,687	23,920
Small Business Administration	46	466	442	603
Veterans Administration	2,361	22,345	21,986	26,586
Other independent agencies	1,525	7,708	7,074	12,721
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest		−1,071	−1	−1,067
Employer share,employee retirement (on-budget)	−2,249	−20,654	−19,309	−26,289
Employers share, employee retirement (off-budget)	−258	−2,343	−2,055	−2,854
Interest received by on-budget trust funds	−41	−23,361	−21,608	−26,564
Interest received by off-budget trust funds	−36	−4,281	−3,904	−4,278
Rents and royalties on the Outer Continental Shelf lands	−176	−4,372	−4,556	−5,310
Sale of major physical assets				
Total Outlays	**85,203**	**823,605**	**[3]788,034**	**995,440**
(On-budget)	**69,604**	**672,565**	**638,346**	**811,285**
(Off-budget)	**15,599**	**151,039**	**149,688**	**184,155**
Surplus (+) or deficit (−)[2]	**−22,229**	**−189,050**	**−183,570**	**−230,233**
(On-budget)	**22,033**	**−205,085**	**−188,356**	**−246,993**
(Off-budget)	**−196**	**+16,035**	**+4,786**	**+16,760**

[1]Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by Office of Management and Budget on August 6, 1986.

[2]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

[3]Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]$30,329			$265,591			$251,458		
Presidential Election Campaign Fund	2			34			32		
Other	[1]2,838			88,949			85,416		
Total—Individual income taxes	[3]33,170	$1,732	$31,438	354,575	$68,504	$286,070	336,906	$62,773	$274,134
Corporation income taxes	4,483	1,109	3,374	65,283	14,663	50,620	62,791	13,488	49,303
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]13,122	539	12,583	129,715	539	129,176	119,712	472	119,240
Self-Employment Contributions Act taxes	[1]−199	.....	−199	7,694	.....	7,694	6,798	.....	6,798
Deposits by States	1,655	.....	1,655	15,409	.....	15,409	14,832	.....	14,832
Total—FOASI trust fund[1]	14,578	539	14,039	152,818	539	152,279	141,342	472	140,870
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]1,261	53	1,209	12,478	53	12,426	11,610	49	11,561
Self-Employment Contributions Act taxes	[1]−12	.....	−12	757	.....	757	691	.....	691
Deposits by States	166	.....	166	1,613	.....	1,613	1,352	.....	1,352
Total—FDI trust fund[1]	1,416	53	1,363	14,848	53	14,796	13,653	49	13,604
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]3,590	145	3,445	36,029	145	35,884	31,809	129	31,680
Self-Employment Contributions Act taxes	[1]−53	.....	−53	2,010	.....	2,010	1,732	.....	1,732
Receipts from Railroad Retirement Board	.....	.....	.....	321	.....	321	326	.....	326
Deposits by States	463	.....	463	4,534	.....	4,534	3,568	.....	3,568
Total—FHI trust fund	4,000	145	3,855	42,895	145	42,750	37,433	129	37,305
Railroad retirement accounts:									
Rail industry pension fund	243	−1	244	1,744	3	1,741	1,768	19	1,749
Railroad social security equivalent benefit	174	.....	174	1,148	.....	1,148	1,190	.....	1,190
Total—Employment taxes and contributions	20,410	736	19,675	213,453	740	212,714	195,386	669	194,717
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,400	.....	1,400	15,511	.....	15,511	16,387	.....	16,387
Federal Unemployment Tax Act taxes	[3](**)	−12	13	4,447	237	4,210	5,056	122	4,934
Railroad Unemployment Ins. Act contributions	52	.....	52	220	.....	220	234	.....	234
Total—Unemployment trust fund	1,452	−12	1,464	20,178	237	19,941	21,677	122	21,555
Federal employees retirement contributions:									
Civil service retirement and disability fund	413	.....	413	3,886	.....	3,886	3,878	.....	3,878
Foreign service retirement and disability fund	4	.....	4	35	.....	35	32	.....	32
Other	(**)	.....	(**)	2	.....	2	2	.....	2
Total—Federal employees retirement contributions	417	.....	417	3,923	.....	3,923	3,912	.....	3,912
Other retirement contributions:									
Civil service retirement and disability fund	7	.....	7	78	.....	78	72	.....	72
Total—Social insurance taxes and contributions	22,287	723	21,564	237,633	976	236,656	221,048	791	220,256
Excise taxes:									
Miscellaneous excise taxes[4]	1,397	164	1,233	15,294	513	14,781	16,779	191	16,588
Airport and airway trust fund	261	.....	261	2,285	7	2,277	2,330	4	2,326
Highway trust fund	1,209	.....	1,209	10,630	206	10,425	10,912	231	10,681
Black lung disability trust fund	52	.....	52	442	.....	442	479	.....	479
Total—Excise taxes	2,919	164	2,755	28,652	726	27,926	30,499	426	30,073
Estate and gift taxes	633	20	612	5,949	198	5,750	5,493	128	5,365
Customs duties	1,345	40	1,305	11,225	410	10,815	10,339	347	9,992
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,709	.....	1,709	15,345	.....	15,345	14,147	.....	14,147
All other	217	(**)	217	1,378	6	1,373	1,221	26	1,196
Total—Miscellaneous receipts	1,926	(**)	1,926	16,723	6	16,718	15,368	26	15,342
Total—Receipts	66,762	3,788	62,974	720,038	85,483	634,555	682,444	77,979	604,465
Total—On-budget	50,768	3,197	47,571	552,371	84,892	467,480	527,449	77,458	449,991
Total—Off-budget	15,994	592	15,402	167,667	592	167,075	154,995	521	154,474

[1]In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" has been increased and "Federal Contributions Act Taxes" correspondingly decreased by $1,002 million and $105 million to correct estimates for the quarter ending September 30, 1985 and calendar year 1985 and prior, respectively. "Individual Income Taxes Other" has been increased and "Self Employment Contributions Act Taxes" correspondingly decreased by $264 million to correct estimates for calendar year 1984 and prior.

[2]In accordance with the Balanced Budget and Emergency Deficit Control act of 1985 (Public Law 99-177), all former off-budget entities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

[3]Includes an adjustment to prior reporting of $83 million for April, $392 million for May and $1 million for June 1986.

[4]Includes amounts received for Windfall Profits Tax pursuant to P.L. 96-223.

. . .No transactions

(**) Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$23	$1	$22	$232	$6	$226	$223	$6	$217
House of Representatives	39	1	38	402	9	393	392	8	384
Joint items	9		9	95		95	83		83
Congressional Budget Office	2		2	13		13	14		14
Architect of the Capitol	11		11	80		80	90		90
Library of Congress	22		22	301		301	241		241
Government Printing Office									
Revolving fund (net)	7		-7	-9		-9	-18		-18
General fund appropriations	9		9	85		85	77		77
General Accounting Office	30		30	243		243	233		233
United States Tax Court	2		2	20		20	16		16
Other Legislative Branch agencies	4		4	16		16	17		17
Proprietary receipts from the public		(**)	(**)		4	-4		4	-4
Intrabudgetary transactions				-6		6	-4		-4
Total—Legislative Branch	**143**	**2**	**141**	**1,473**	**19**	**1,454**	**1,364**	**18**	**1,346**
The Judiciary:									
Supreme Court of the United States	2		2	13		13	13		13
Courts of appeals, district courts, and other judicial services	64		64	819		819	743		743
Other	4		4	44		44	41		41
Total—The Judiciary	**70**	.....	**70**	**876**	.....	**876**	**797**	.....	**797**
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	20		20	21		21
Office of Management and Budget	4		4	32		32	36		36
Other	5		5	41		41	38		38
Total—Executive Office of the President	**10**	.....	**10**	**93**	.....	**93**	**95**	.....	**95**
Funds Appropriated to the President:									
Disaster relief	15		15	304		304	164		164
International security assistance									
Guarantee reserve fund	98	50	48	865	633	231	564	223	341
Foreign military sales credit	464		464	2,575		2,575	1,949		1,949
FFB direct loans[1]	77	62	15	1,258	650	608	1,583	603	980
Economic support fund	59		59	3,678		3,678	3,483		3,483
Military assistance	36		36	734		734	799		799
Peacekeeping operations	3		3	35		35	31		31
Other	6		6	40		40	32		32
Proprietary receipts from the public		10	-10		131	-131		112	-112
Total—International security assistance	744	123	622	9,184	1,413	7,771	8,441	939	7,502
International development assistance:									
Multilateral assistance									
Contributions to international financial institutions									
International Development Association	206		206	664		664	690		690
Inter-American Development Bank	79		79	299		299	290		290
Other	3		3	218		218	184		184
International organizations and programs	27		27	228		228	246		246
Total—Multilateral assistance	316		316	1,408		1,408	1,411		1,411
Agency for International Development:									
Functional development assistance program	184	(**)	184	1,162	2	1,160	1,110	4	1,106
Operating expenses, Agency for International Development	31		31	310		310	315		315
Payment to Foreign Service retirement and disability fund				43		43	41		41
Other	3	4	-8	251	25	226	248	25	223
Proprietary receipts from the public		70	70		674	-674		651	-651
Total—Agency for International Development	211	74	137	1,766	700	1,066	1,714	679	1,034
Trade and development program	1		1	12		12	11		11
Peace Corps	11		11	110		110	94	(**)	94
Overseas Private Investment Corporation									
Public Enterprise Funds	-6	11	-17	-1	78	-79	-13	72	-85
FFB loan asset purchases[1]					3	-3		5	-5
Inter-American Foundation	2	1	1	22	9	13	20	12	8
African Development Foundation	1		1	3		3	2		2
Total—International development assistance	536	85	451	3,321	791	2,531	3,239	768	2,471

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	−$240	.....	−$240	−$1,355	.....	−$1,355	−$336	.....	−$336
Military sales programs:									
Foreign military sales trust fund	888	.....	888	8,147	.....	8,147	7,995	.....	7,995
Other	29	$2	27	146	$223	−77	48	$79	−31
Proprietary receipts from the public	.....	929	−929	.....	8,353	−8,353	.....	8,328	−8,328
Other	1	.....	1	26	.....	26	5	.....	5
Total—Funds Appropriated to the President	1,975	1,139	836	19,774	10,780	8,994	19,556	10,115	9,441
Department of Agriculture:									
Departmental administration	5	.....	5	67	.....	67	67	.....	67
Agricultural Research Service	48	.....	48	425	.....	425	404	.....	404
Cooperative State Research Service	18	.....	18	217	.....	217	202	.....	202
Extension Service	24	.....	24	287	.....	287	284	.....	284
Statistical Reporting Service	3	.....	3	48	.....	48	46	.....	46
Economic Research Service	6	.....	6	39	.....	39	36	.....	36
Foreign Agricultural Service	10	.....	10	77	.....	77	64	.....	64
Foreign Assistance Programs	57	.....	57	687	.....	687	1,540	.....	1,540
Agricultural Stabilization and Conservation Service	18	.....	18	68	.....	68	203	.....	203
Federal Crop Insurance Corporation	32	3	29	547	125	422	527	135	393
Commodity Credit Corporation:									
Price support and related programs	1,936	823	1,113	27,998	5,534	22,464	21,140	5,608	15,532
National Wool Act Program	6	.....	6	120	.....	120	103	.....	103
Rural Electrification Administration:[1]									
FFB direct loans and asset purchases	68	2	66	1,618	1,669	−50	1,925	1,150	775
Other	157	165	−8	1,575	1,535	41	1,645	1,368	277
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	.....	.....	.....	(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	768	328	440	5,078	3,250	1,828	7,559	5,748	1,811
Agricultural credit insurance fund	877	387	490	7,865	4,992	2,874	12,022	9,288	2,734
Rural development insurance fund	171	71	100	1,919	1,350	569	2,587	2,017	569
Rural water and waste disposal grants	18	.....	18	153	.....	153	139	.....	139
Salaries and expenses	38	.....	38	295	.....	295	270	.....	270
FFB loan asset purchases[1]	250	.....	250	2,285	1,280	1,005	10,595	6,560	4,035
Other	5	(**)	5	38	2	36	25	2	23
Total—Farmers Home Administration	2,127	786	1,341	17,633	10,874	6,759	33,196	23,616	9,581
Soil Conservation Service:									
Conservation operations	40	.....	40	298	.....	298	300	.....	300
Watershed and flood prevention operations	22	.....	22	209	.....	209	195	.....	195
Other	8	.....	8	59	.....	59	59	.....	59
Animal and Plant Health Inspection Service	32	.....	32	245	.....	245	239	.....	239
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	3	.....	3	291	.....	291	406	.....	406
Other	17	.....	17	152	31	121	143	27	116
Food Safety and Inspection Service	37	.....	37	297	.....	297	288	.....	288
Food and Nutrition Service:									
Food stamp program	952	.....	952	9,711	.....	9,711	9,808	.....	9,808
Nutrition assistance for Puerto Rico	72	.....	72	684	.....	684	674	.....	674
Child nutrition programs	312	.....	312	3,553	.....	3,553	3,325	.....	3,325
Women, infants and children programs	135	.....	135	1,346	.....	1,346	1,282	.....	1,282
Other	20	.....	20	238	.....	238	219	.....	219
Total—Food and Nutrition Service	1,490	.....	1,490	15,533	.....	15,533	15,309	.....	15,309
Forest Service:									
Forest research	12	.....	12	96	.....	96	91	.....	91
National Forests system	129	.....	129	1,065	.....	1,065	874	.....	874
Construction	29	.....	29	227	.....	227	242	.....	242
Forest Service permanent appropriations	7	.....	7	258	.....	258	269	.....	269
Cooperative work	17	.....	17	−14	.....	−14	116	.....	116
Other	17	.....	17	102	.....	102	145	.....	145
Total—Forest Service	212	.....	212	1,734	.....	1,734	1,737	.....	1,737
Other	9	2	7	128	25	103	107	10	97
Proprietary receipts from the public	.....	68	−68	.....	941	−941	.....	831	−831
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Department of Agriculture	6,385	1,849	4,536	70,351	20,733	49,618	80,167	32,744	47,423

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$32	$4	$28	$326	$72	$254	$428	$74	$354
Bureau of the Census	32		32	163		163	151		151
Economic and Statistical Analysis	6		6	52		52	59		59
Economic Development Assistance	(**)		(**)	(**)		(**)	1		1
Promotion of Industry and Commerce	25		25	210		210	208		208
Science and technology									
National Oceanic and Atmospheric Administration	103	(**)	103	1,056	13	1,043	909	12	897
Patent and Trademark Office	13		13	72		72	81		81
National Bureau of Standards	19		19	108		108	101		101
National Telecommunications and Information Administration	4		4	26		26	28		28
Total—Science and technology	138	(**)	138	1,261	13	1,248	1,119	12	1,108
Proprietary receipts from the public		22	-22		64	-64		57	-57
Intrabudgetary transactions	-1		-1	-75		-75	-9		-9
Total—Department of Commerce	**233**	**27**	**206**	**1,937**	**149**	**1,788**	**1,958**	**143**	**1,815**
Department of Defense—Military:									
Military personnel									
Department of the Army	2,575		2,575	23,075		23,075	21,487		21,487
Department of the Navy	2,029		2,029	19,673		19,673	18,421		18,421
Department of the Air Force	1,777		1,777	16,965		16,965	16,015		16,015
Total—Military personnel	6,381		6,381	59,713		59,713	55,923		55,923
Operation and maintenance									
Department of the Army	1,879		1,879	17,165		17,165	15,837		15,837
Department of the Navy	1,992		1,992	20,111		20,111	20,641		20,641
Department of the Air Force	1,708		1,708	17,571		17,571	16,287		16,287
Defense agencies	618		618	6,498		6,498	5,883		5,883
Total—Operation and maintenance	6,196		6,196	61,345		61,345	58,647		58,647
Procurement									
Department of the Army	1,115		1,115	12,384		12,384	12,012		12,012
Department of the Navy	2,536		2,536	22,830		22,830	21,062		21,062
Department of the Air Force	2,970		2,970	27,292		27,292	23,046		23,046
Defense agencies	84		84	824		824	872		872
Total—Procurement	6,705		6,705	63,330		63,330	56,992		56,992
Research, development, test, and evaluation									
Department of the Army	361		361	3,326		3,326	3,248		3,248
Department of the Navy	855		855	7,879		7,879	6,615		6,615
Department of the Air Force	891		891	11,082		11,082	9,683		9,683
Defense agencies	481		481	4,135		4,135	2,804		2,804
Total—Research, development, test, and evaluation	2,587		2,587	26,422		26,422	22,349		22,349
Military construction									
Department of the Army	170		170	1,239		1,239	947		947
Department of the Navy	151		151	1,149		1,149	1,040		1,040
Department of the Air Force	179		179	1,368		1,368	1,210		1,210
Defense agencies	29		29	356		356	271		271
Total—Military construction	530		530	4,112		4,112	3,468		3,468
Family housing	223		223	2,294	(**)	2,293	2,122	1	2,122
Revolving and management funds									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds									
Department of the Army	56		56	734		734	205		205
Department of the Navy									
FFB direct loans[1]	(**)	9	-9	570	133	438	1,226	220	1,006
Other	112		112	591		591	57		57
Department of the Air Force	171		171	393		393	475		475
Defense agencies	387		387	1,280		1,280	640		640
Other	41	27	14	302	251	51	232	234	-2
Proprietary receipts from the public		15	-15		565	-565		641	-641
Intrabudgetary transactions	37		37	355		355	222		222
Total—Department of Defense—Military	**23,085**	**51**	**23,034**	**221,441**	**951**	**220,490**	**202,560**	**1,098**	**201,462**

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$11	.....	$11	$107	.....	$107	$110	.....	$110
Construction, general	83	.....	83	730	.....	730	851	.....	851
Operation and maintenance, general	130	.....	130	1,030	.....	1,030	1,017	.....	1,017
Flood control and coastal emergencies	19	.....	19	288	.....	288	298	.....	298
Other	−17	.....	−17	159	.....	159	217	.....	217
Proprietary receipts from the public	.....	$4	−4	.....	$32	−32	.....	$58	−58
Total—Corps of Engineers	227	4	223	2,313	32	2,281	2,492	58	2,434
Military retirement fund:									
Payments to military retirement fund	.....	.....	.....	10,500	.....	10,500	9,500	.....	9,500
Military retirement fund	1,472	.....	1,472	14,664	.....	14,664	12,899	.....	12,899
Intrabudgetary transactions	.....	.....	.....	−10,500	.....	−10,500	−9,500	.....	−9,500
Other	5	(**)	5	61	(**)	61	35	(**)	35
Proprietary receipts from the public	.....	(**)	(**)	.....	5	−5	.....	6	−6
Total—Department of Defense—Civil	1,704	4	1,699	17,038	38	17,000	15,427	65	15,362
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	330	.....	330	3,122	.....	3,122	3,429	.....	3,429
Impact aid	36	.....	36	601	.....	601	580	.....	580
Special programs	236	.....	236	101	.....	101	520	.....	520
Indian education	2	.....	2	34	.....	34	85	.....	85
Total—Office of Elementary and Secondary Education	604	.....	604	3,858	.....	3,858	4,615	.....	4,615
Office of Bilingual Education and Minority Languages Affairs	8	.....	8	84	.....	84	150	.....	150
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	−238	.....	−238	1,197	.....	1,197	881	.....	881
Rehabilitation services and handicapped research	34	.....	34	1,128	.....	1,128	694	.....	694
Payments to institutions for the handicapped	6	.....	6	93	.....	93	73	.....	73
Office of Vocational and Adult Education	196	.....	196	928	.....	928	555	.....	555
Office of Postsecondary Education:									
College housing loans	5	10	−5	42	147	−105	76	265	−190
Student financial assistance	289	.....	289	4,685	.....	4,685	3,533	.....	3,533
Guaranteed student loans	155	.....	155	2,504	.....	2,504	2,860	.....	2,860
Higher education	20	.....	20	−44	.....	−44	357	.....	357
Howard University	18	.....	18	105	.....	105	158	.....	158
Higher education facilities loans and insurance	−2	.....	−2	3	.....	3	5	.....	5
Total—Office of Postsecondary Education	485	10	475	7,296	147	7,149	6,989	265	6,723
Office of Educational Research and Improvement	1	.....	1	−21	.....	−21	96	.....	96
Departmental management	30	.....	30	218	.....	218	235	.....	235
Proprietary receipts from the public	.....	7	−7	.....	60	−60	.....	16	−16
Total—Department of Education	1,125	17	1,109	14,781	207	14,574	14,286	281	14,005
Department of Energy:									
Atomic energy defense activities	585	.....	585	6,176	.....	6,176	5,892	.....	5,892
Energy programs:									
General science and research activities	76	.....	76	592	.....	592	580	.....	580
Energy supply, R and D activities	171	.....	171	1,735	.....	1,735	1,803	.....	1,803
Uranium supply and enrichment activities	98	.....	98	967	.....	967	1,386	.....	1,386
Fossil energy research and development	29	.....	29	281	.....	281	277	.....	277
Naval petroleum and oil shale reserves	15	.....	15	133	.....	133	115	.....	115
Energy conservation	40	.....	40	392	.....	392	381	.....	381
Strategic petroleum reserve[1]	38	.....	38	513	.....	513	1,506	.....	1,506
Alternative fuels productions:									
FFB direct loans[1]	.....	.....	.....	.....	.....	.....	247	.....	247
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	31	.....	31	319	.....	319	238	.....	238
Other	95	.....	95	355	.....	355	249	.....	249
Total—Energy programs	592	.....	592	5,288	.....	5,288	6,782	.....	6,782
Power Marketing Administration	88	103	−15	1,045	992	53	1,049	1,318	−268
Departmental administration	51	.....	51	323	.....	323	279	.....	279
Proprietary receipts from the public	.....	243	−243	.....	2,312	−2,312	.....	3,913	−3,913
Intrabudgetary transactions	2	.....	2	−68	.....	−68	97	.....	97
Total—Department of Energy	1,317	346	971	12,765	3,304	9,461	14,099	5,231	8,868

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Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service									
Food and Drug Administration	$47	(**)	$47	$357	$2	$355	$354	$2	$352
Health Resources and Services Administration									
Public enterprise funds	4		4	22		22	26	1	24
Health resources and services	124		124	1,279		1,279	1,217		1,217
Indian health and facilities	86		86	727		727	724		724
FFB loan asset purchases[1]	19		19	19	4	23	1	14	13
Centers for Disease Control	40		40	360		360	326		326
National Institutes of Health									
Cancer research	105		105	1,010		1,010	939		939
Heart, lung, and blood research	68		68	718		718	617		617
Arthritis, diabetes, and digestive and kidney diseases	43		43	456		456	414		414
Neurological and communicative disorders and stroke	37		37	335		335	296		296
Allergy and infectious diseases	30		30	311		311	284		284
General medical sciences	46		46	398		398	367		367
Child health and human development	23		23	263		263	245		245
Other research institutes	48		48	509		509	490		490
Research resources	27		27	256		256	218		218
Other	2		2	61		61	50		50
Total—National Institutes of Health	425		425	4,316		4,316	3,920		3,920
Alcohol, Drug Abuse, and Mental Health Administration	92		92	846		846	755		755
Office of Assistant Secretary for Health	21		21	166		166	154		154
Total—Public Health Service	819	(**)	819	8,054	7	8,047	7,477	18	7,460
Health Care Financing Administration									
Grants to States for Medicaid	2,151		2,151	20,697		20,697	18,915		18,915
Payments to health care trust funds	1,553		1,553	15,320		15,320	16,317		16,317
Program management	5		5	58		58	8		8
Federal hospital insurance trust fund									
Benefit payments	4,385		4,385	40,702		40,702	40,099		40,099
Administrative expenses and construction	73		73	562		562	704		704
Interest on normalized tax transfers							13		13
Total—FHI trust fund	4,458		4,458	41,264		41,264	40,816		40,816
Federal supplementary medical ins. trust fund									
Benefit payments	2,334		2,334	20,445		20,445	17,762		17,762
Administrative expenses and construction	98		98	882		882	789		789
Total—FSMI trust fund	2,432		2,432	21,327		21,327	18,550		18,550
Total—Health Care Financing Administration	10,599		10,599	98,668		98,668	94,608		94,608
Social Security Administration									
Payments to social security trust funds	1,170		1,170	8,773		8,773	3,395		3,395
Special benefits for disabled coal miners	82		82	832		832	868		868
Supplemental security income program	881		881	8,584		8,584	7,986		7,986
Assistance payments program	869		869	7,803		7,803	7,241		7,241
Child support enforcement	50		50	560		560	499		499
Low income home energy assistance	48		48	1,971		1,971	2,014		2,014
Refugee and entrant assistance	31		31	320		320	395		395
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Total—Social Security Administration	3,130		3,130	28,843		28,843	22,399		22,399
Human Development Services									
Social services block grants	280		280	2,292		2,292	2,291		2,291
Human development services	116		116	1,605		1,605	1,558		1,558
Family social services	87		87	683		683	624		624
Work incentives	37		37	119		119	216		216
Community services	42		42	301		301	315		315
Other		(**)	(**)	(**)	1	-1	1	1	(**)
Total—Human Development Services	562	(**)	562	5,000	1	4,999	5,006	1	5,004
Departmental management	23		23	178		178	193		193
Proprietary receipts from the public		$484	-484		4,798	-4,798		4,638	-4,638
Intrabudgetary transactions									
Payments for health insurance for the aged									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund	1,481		-1,481	15,112		-15,112	15,015		-15,015
Payments for tax and other credits									
Federal hospital insurance trust fund	-73		-73	-209		209	-1,302		-1,302
Other	-3		-3	-383		383	-1,018		-1,018
Total—Department of Health and Human Services, Except Social Security	13,577	485	13,092	125,039	4,806	120,233	112,347	4,657	107,690

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Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security: [1]									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$15,142	.....	$15,142	$144,814	.....	$144,814	$137,506	.....	$137,506
Administrative expenses and construction	184	.....	184	1,375	.....	1,375	1,351	.....	1,351
Payment to railroad retirement account	.....	.....	.....	2,585	.....	2,585	2,310	.....	2,310
Vocational rehabilitation services	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings	.....	.....	.....	542	.....	542	1,337	.....	1,337
Interest on normalized tax transfers	.....	.....	.....	471	.....	471	722	.....	722
Total—FOASI trust fund	15,326	.....	15,326	149,786	.....	149,786	143,226	.....	143,226
Federal disability insurance trust fund:									
Benefit payments	1,670	.....	1,670	16,193	.....	16,193	15,512	.....	15,512
Administrative expenses and construction	63	.....	63	503	.....	503	511	.....	511
Payment to railroad retirement account	.....	.....	.....	68	.....	68	43	.....	43
Vocational rehabilitation services	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	.....	.....	.....	45	.....	45	69	.....	69
Total—FDI trust fund	1,733	.....	1,733	16,809	.....	16,809	16,135	.....	16,135
Proprietary receipts from the public	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions [2]	−1,167	.....	−1,167	−8,932	.....	−8,932	−3,714	.....	−3,714
Total—Department of Health and Human Services, Social Security	**15,893**	**(**)**	**15,893**	**157,664**	**(**)**	**157,663**	**155,647**	**(**)**	**155,647**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	358	$504	−146	2,817	$4,156	−1,339	2,700	$3,178	−478
Housing for the elderly or handicapped fund	45	40	5	911	385	526	851	362	489
Other	1	5	−4	42	49	−7	56	48	9
Rent supplement payments	4	.....	4	39	.....	39	58	.....	58
Homeownership assistance	17	.....	17	188	.....	188	226	.....	226
Rental housing assistance	42	.....	42	506	.....	506	531	.....	531
Low-rent public housing	101	.....	101	1,657	.....	1,657	1,941	.....	1,941
College housing grants	.....	.....	.....	.....	.....	.....	4	.....	4
Lower income housing assistance	779	.....	779	6,450	.....	6,450	5,912	.....	5,912
Other	8	.....	8	50	.....	50	−185	.....	−185
Total—Housing Programs	1,353	549	805	12,659	4,590	8,069	12,094	3,588	8,506
Public and Indian Housing:									
Low-rent housing—loans and other expenses	141	5	135	874	79	795	14,119	375	13,744
Payments for operation of low-income housing projects	81	.....	81	986	.....	986	997	.....	997
FFB direct loans [1]	.....	.....	.....	.....	35	−35	.....	32	−32
Total—Public and Indian Housing	222	5	216	1,860	113	1,746	15,116	407	14,708
Government National Mortgage Association:									
Management and liquidating functions fund	13	18	−5	274	1,051	−776	533	1,067	−535
Guarantees of mortgage-backed securities	4	27	−23	21	259	−238	22	212	−191
Participation sales fund	−6	.....	−6	−81	.....	−81	−95	.....	−95
Total—Government National Mortgage Association	12	45	−33	214	1,310	−1,095	459	1,280	−820
Community Planning and Development:									
Public enterprise fund	6	17	−11	85	115	−31	92	118	−26
FFB direct loans [1]	5	1	4	68	50	18	93	9	85
Community development grants	251	.....	251	2,812	.....	2,812	3,178	.....	3,178
Urban development grants	39	.....	39	383	.....	383	413	.....	413
Other	8	.....	8	68	.....	68	16	.....	16
Total—Community Planning and Development	308	18	290	3,416	166	3,250	3,793	127	3,668
Management and administration	48	.....	48	271	.....	271	241	.....	241
Other	3	.....	3	45	.....	45	42	.....	42
Total—Department of Housing and Urban Development	**1,945**	**617**	**1,328**	**18,466**	**6,179**	**12,287**	**31,744**	**5,402**	**26,342**

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Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management									
Bureau of Land Management									
Management of lands and resources	$48		$48	$352		$352	$344		$344
Payments in lieu of taxes	(**)		(**)	(**)		(**)	2		2
Payments to States and counties for general purpose fiscal assistance				15		15	81		81
Other	8		8	72		72	84		84
Minerals Management Service	41		41	508		508	582		582
Office of Surface Mining Reclamation and Enforcement	32		32	267		267	219		219
Total—Land and minerals management	129		129	1,214		1,214	1,313		1,313
Water and science									
Bureau of Reclamation									
Construction program	91	$11	80	705	$81	624	560	$58	502
Operation and maintenance	13		13	122		122	113		113
Other	16		16	126		126	114		114
Geological Survey	48		48	361		361	374		374
Bureau of Mines	13	2	11	126	23	102	137	19	118
Total—Water and science	182	13	169	1,440	104	1,336	1,298	77	1,221
Fish and wildlife and parks									
United States Fish and Wildlife Service	64		64	504		504	488		488
National Park Service	98		98	776		776	861		861
Total—Fish and wildlife and parks	162		162	1,280		1,280	1,349		1,349
Bureau of Indian Affairs									
Operation of Indian programs	75		75	754		754	808		808
Construction	9		9	93		93	101		101
Indian tribal funds	21		21	271		271	280		280
Other	6	1	5	48	8	41	49	9	40
Total—Bureau of Indian Affairs	112	1	111	1,167	8	1,159	1,238	9	1,229
Territorial and International Affairs									
FFB direct loans[1]		(**)	(**)		1	−1		1	−1
Other	29		29	168		168	161		161
Departmental offices	13		13	93		93	86		86
Proprietary receipts from the public									
Receipts from oil and gas leases, national petroleum reserve in Alaska					1	−1		4	−4
Other		134	−134		1,414	−1,414		1,564	−1,564
Intrabudgetary transactions	(**)		(**)	−7		−7	−28		28
Total—Department of the Interior	**627**	**148**	**479**	**5,355**	**1,527**	**3,828**	**5,418**	**1,655**	**3,763**
Department of Justice:									
General administration	14		14	75		75	74		74
United States Parole Commission	1		1	7		7	7		7
Legal activities	70		70	647		647	665		665
Interagency law enforcement	(**)		(**)	7		7	70		70
Federal Bureau of Investigation	128		128	1,007		1,007	870		870
Drug Enforcement Administration	25		25	292		292	283		283
Immigration and Naturalization Service	66		66	495		495	476		476
Federal Prison System	74	4	71	555	28	527	479	22	457
Office of Justice Programs	8	(**)	8	134	(**)	134	115		115
Other									
Total—Department of Justice	**385**	**4**	**382**	**3,218**	**28**	**3,190**	**3,039**	**22**	**3,018**
Department of Labor:									
Employment and Training Administration									
Program administration	7		7	52		52	51		51
Training and employment services	500		500	2,958		2,958	2,632		2,632
Community service employment for older Americans	8		8	247		247	266		266
Federal unemployment benefits and allowances	13		13	−3		−3	32		32
State unemployment insurance and employment service operation	29		29	61		61	−46		−46
Advances to the unemployment trust fund and other funds	2		2	153		153	1,281		1,281
Other	4		4	−5		−5	15		15

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Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,297	.....	$1,297	$13,562	.....	$13,562	$13,733	.....	$13,733
State administrative expenses	172	.....	172	1,943	.....	1,943	2,005	.....	2,005
Federal administrative expenses	11	.....	11	114	.....	114	98	.....	98
Veterans employment and training	11	.....	11	100	.....	100	94	.....	94
Interest on refunds of taxes	(**)	.....	(**)	8	.....	8	5	.....	5
Repayment of advances from the general fund	.....	.....	.....	944	.....	944	940	.....	940
Interest on advances to the Employment Security Administration account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance:									
Railroad unemployment benefits	10	.....	10	160	.....	160	150	.....	150
Administrative expenses	1	.....	1	21	.....	21	17	.....	17
Payment of interest on advances from railroad retirement account	.....	.....	.....	.....	.....	.....	5	.....	5
Total—Unemployment trust fund	1,502	.....	1,502	16,852	.....	16,852	17,048	.....	17,048
Total—Employment and Training Administration	2,056	.....	2,056	20,316	.....	20,316	21,248	.....	21,248
Labor-Management Services	5	.....	5	45	.....	45	49	.....	49
Pension Benefit Guaranty Corporation	24	$24	1	192	$310	−118	162	$172	−10
Employment Standards Administration:									
Salaries and expenses	18	.....	18	150	.....	150	152	.....	152
Special benefits	−38	.....	−38	46	.....	46	−18	.....	−18
Black lung disability trust fund	50	.....	50	509	.....	509	517	.....	517
Special workers' compensation expenses	5	.....	5	54	.....	54	49	.....	49
Occupational Safety and Health Administration	19	.....	19	175	.....	175	176	.....	176
Mine Safety and Health Administration	15	.....	15	124	.....	124	129	.....	129
Bureau of Labor Statistics	35	.....	35	123	.....	123	117	.....	117
Departmental management	17	.....	17	113	.....	113	104	.....	104
Proprietary receipts from the public	.....	(**)	(**)	.....	12	−12	.....	7	−7
Intrabudgetary transactions	−50	.....	−50	−1,243	.....	−1,243	−2,524	.....	−2,524
Total—Department of Labor	**2,156**	**24**	**2,133**	**20,604**	**322**	**20,282**	**20,160**	**180**	**19,981**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	181	.....	181	1,174	.....	1,174	970	.....	970
Acquisition, operation, and maintenance of buildings abroad	20	.....	20	200	.....	200	197	.....	197
Payment to Foreign Service retirement and disability fund	.....	.....	.....	118	.....	118	107	.....	107
Foreign Service retirement and disability fund	21	.....	21	202	.....	202	169	.....	169
Other	7	.....	7	24	.....	24	19	.....	19
Total—Administration of Foreign Affairs	229	.....	229	1,719	.....	1,719	1,462	.....	1,462
International Organizations and Conferences	9	.....	9	478	.....	478	508	.....	508
International Commissions	3	.....	3	23	.....	23	21	.....	21
Migration and Refugee Assistance	21	.....	21	279	.....	279	306	.....	306
International Narcotics Control	6	.....	6	49	.....	49	41	.....	41
Other	3	.....	3	36	.....	36	39	.....	39
Proprietary receipts from the public	.....	.....	.....	.....	3	−3	.....	(**)	(**)
Intrabudgetary transactions	(**)	.....	(**)	−163	.....	−163	−149	.....	−149
Total—Department of State	**271**	.....	**271**	**2,421**	**3**	**2,419**	**2,228**	**(**)**	**2,228**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,160	.....	1,160	10,710	.....	10,710	9,599	.....	9,599
Other	3	.....	3	33	1	32	3	.....	3
Other programs	17	.....	17	157	.....	157	242	.....	242
Total—Federal Highway Administration	1,180	.....	1,180	10,901	1	10,900	9,844	.....	9,844
National Highway Traffic Safety Administration:									
Operations and research	8	.....	8	50	.....	50	58	.....	58
Trust fund share of highway safety programs	10	.....	10	129	.....	129	112	.....	112
Other	(**)	.....	(**)	−2	.....	−2	1	.....	1

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration									
Public enterprise funds	$2	(**)	$2	$18	$2	$17	$30	$26	$4
Northeast corridor improvement program	4		4	79		79	124		124
Grants to National Railroad Passenger Corporation	153		153	679		679	762		762
FFB direct loans[1]				2	107	-106	4	10	-6
Other	13		13	89		89	92		92
Total—Federal Railroad Administration	173	(**)	172	867	109	758	1,012	36	976
Urban Mass Transportation Administration									
Formula grants	122		122	1,295		1,295	1,095		1,095
Discretionary grants	42		42	556		556	431		431
Other	109		109	877		877	1,218		1,218
Federal Aviation Administration									
Operations	284		284	1,899		1,899	1,563		1,563
Other	3		3	35	(**)	35	45	(**)	45
Airport and airway trust fund									
Grants-in-aid for airports	78		78	703		703	617		617
Facilities and equipment	64		64	605		605	341		341
Research, engineering and development	34		34	244		244	216		216
Operations	(**)		(**)	420		420	766		766
Total—Airport and airway trust fund	176		176	1,973		1,973	1,940		1,940
Total—Federal Aviation Administration	463		463	3,907	(**)	3,907	3,547	(**)	3,547
Coast Guard									
Operating expenses	156		156	1,410		1,410	1,433		1,433
Acquisition, construction, and improvements	29		29	353		353	374		374
Retired pay	30		30	282		282	247		247
Other	12	(**)	11	113	3	110	103	4	100
Total—Coast Guard	227	(**)	227	2,157	3	2,154	2,158	4	2,154
Maritime Administration									
Public enterprise funds	97	$20	77	1,406	215	1,190	336	205	131
Operating-differential subsidies	30		30	248		248	298		298
Other	7		7	70		70	79		79
Other	30	1	29	150	11	139	131	9	123
Proprietary receipts from the public		6	-6		55	-55		52	-52
Intrabudgetary transactions	-1		-1	-6		-6	55		55
Total—Department of Transportation	**2,496**	**28**	**2,468**	**22,606**	**395**	**22,210**	**20,265**	**305**	**19,960**
Department of the Treasury:									
Departmental offices	-70		-70	-597		-597	276		276
Office of Revenue Sharing									
Salaries and expenses	1		1	6		6	6		6
General revenue sharing	1,003		1,003	4,384		4,384	4,583		4,583
Federal Law Enforcement Training Center	2		2	14		14	15		15
Financial Management Service									
Salaries and expenses	20		20	206		206	204		204
Claims, judgements, and relief acts	16		16	238		238	258		258
Energy security reserve	1		1	25		25	33		33
Other	39		39	650		650	88		88
Total—Financial Management Service	76		76	1,118		1,118	584		584
Federal Financing Bank[1]									
Oregon veterans housing					60	-60	60		60
Other	1,849	1,869	-20	12,303	12,313	-10	17,879	18,121	-242
Bureau of Alcohol, Tobacco and Firearms	12		12	137		137	144		144
United States Customs Service	63		63	657		657	646		646
Bureau of Engraving and Printing	3		3	27		27	32		32
United States Mint	62		62	149		149	71		71
Bureau of the Public Debt	9		9	153		153	153		153

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Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$8	.....	$8	$74	.....	$74	$89	.....	$89
Processing tax returns	92	.....	92	1,026	.....	1,026	894	.....	894
Examinations and appeals	126	.....	126	1,184	.....	1,184	1,174	.....	1,174
Investigation, collection and taxpayer service	94	.....	94	923	.....	923	906	.....	906
Payment where credit exceeds liability for tax	27	.....	27	1,375	.....	1,375	1,056	.....	1,056
Refunding internal revenue collections, interest	179	.....	179	1,546	.....	1,546	1,254	.....	1,254
Internal revenue collections for Puerto Rico	18	.....	18	164	.....	164	281	.....	281
Other	1	(**)	(**)	2	$2	1	2	$2	(**)
Total—Internal Revenue Service	545	(**)	544	6,295	2	6,293	5,656	2	5,654
United States Secret Service	30	.....	30	249	.....	249	255	.....	255
Comptroller of the Currency	14	$90	−76	175	210	−35	144	182	−38
Interest on the public debt:									
Public issues (accrual basis)	13,086	.....	13,086	130,457	.....	130,457	122,988	.....	122,988
Special issues (cash basis)	359	.....	359	29,615	.....	29,615	29,059	.....	29,059
Total—Interest on the public debt	13,445	.....	13,445	160,072	.....	160,072	152,047	.....	152,047
Proprietary receipts from the public	.....	254	−254	.....	2,290	−2,290	.....	2,708	−2,708
Receipts from off-budget Federal entities[1]	.....	.....	.....	−516	.....	−516	−791	.....	−791
Intrabudgetary transactions	−2,184	.....	−2,184	−16,782	.....	−16,782	−18,681	.....	−18,681
Total—Department of the Treasury	**14,853**	**2,212**	**12,641**	**167,789**	**14,875**	**152,914**	**162,461**	**21,013**	**141,449**
Environmental Protection Agency:									
Salaries and expenses	83	.....	83	567	.....	567	526	.....	526
Research and development	15	.....	15	158	.....	158	129	.....	129
Abatement, control, and compliance	53	.....	53	394	.....	394	356	.....	356
Construction grants	265	.....	265	2,578	.....	2,578	2,433	.....	2,433
Hazardous substance response trust fund	33	.....	33	386	.....	386	315	.....	315
Other	1	(**)	1	154	1	154	48	1	48
Proprietary receipts from the public	.....	(**)	(**)	.....	15	−15	.....	6	−6
Intrabudgetary transactions	.....	.....	.....	−150	.....	−150	−44	.....	−44
Total—Environmental Protection Agency	**449**	**(**)**	**449**	**4,087**	**16**	**4,072**	**3,763**	**7**	**3,756**
General Services Administration:									
Real property activities:									
FFB direct loans[1]	.....	.....	.....	.....	3	−3	.....	5	−5
Federal buildings fund	−310	.....	−310	−305	.....	−305	−480	.....	−480
Personal property activities	44	.....	44	322	.....	322	151	.....	151
Information Resources Management Service	−58	.....	−58	−82	.....	−82	−21	.....	−21
Federal property resources activities	−1	.....	−1	−126	.....	−126	−33	.....	−33
General activities	14	.....	14	113	.....	113	128	(**)	128
Proprietary receipts from the public	.....	14	−14	.....	61	−61	.....	62	−62
Other	.....	13	−13	.....	−56	56	.....	−47	47
Total—General Services Administration	**−311**	**27**	**−338**	**−78**	**7**	**−85**	**−255**	**20**	**−275**
National Aeronautics and Space Administration:									
Research and development	184	.....	184	2,084	.....	2,084	1,706	.....	1,706
Space flight, control, and data communications:									
FFB direct loans[1]	.....	.....	.....	.....	.....	.....	.....	67	−67
Other	184	.....	184	2,717	.....	2,717	3,191	.....	3,191
Construction of facilities	11	.....	11	153	.....	153	141	.....	141
Research and program management	134	.....	134	1,141	.....	1,141	1,134	.....	1,134
Other	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Total—National Aeronautics and Space Administration	**513**	.....	**513**	**6,094**	.....	**6,094**	**6,172**	**67**	**6,104**
Office of Personnel Management:									
Salaries and expenses	15	.....	15	105	.....	105	121	.....	121
Government payment for annuitants, employees health benefits	1	.....	1	738	.....	738	1,227	.....	1,227
Payment to civil service retirement and disability fund	.....	.....	.....	1	.....	1	1	.....	1
Civil service retirement and disability fund	2,035	.....	2,035	19,938	.....	19,938	19,149	.....	19,149
Employees health benefits fund	615	538	77	6,037	6,487	−451	5,455	5,716	−261
Employees life insurance fund	68	89	−20	771	1,356	−585	741	1,265	−524
Retired employees health benefits fund	1	1	(**)	9	9	(**)	9	13	−4
Other	4	.....	4	−3	.....	−3	8	.....	8
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	.....	.....	.....	−1	.....	−1	−1	.....	−1
Other	−3	.....	−3	−28	.....	−28	−29	.....	−29
Total—Office of Personnel Management	**2,736**	**627**	**2,108**	**27,567**	**7,853**	**19,714**	**26,681**	**6,993**	**19,687**

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Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds									
Business loan and investment fund	$90	$79	$12	$978	$777	$201	$811	$712	$99
Disaster loan fund	45	52	-6	492	630	-138	474	698	-224
Other	3	1	1	27	12	15	27	13	14
Salaries and expenses	32		32	245		245	228		228
FFB direct loans[1]	18	10	8	269	121	148	422	91	331
FFB asset purchases[1]		1	-1		6	-6		6	-6
Other	(**)		(**)	2		2	(**)	(**)	(**)
Total—Small Business Administration	188	142	46	2,013	1,547	466	1,963	1,520	442
Veterans Administration:									
Public enterprise funds									
Loan guaranty revolving fund	178	256	-78	1,527	1,357	170	1,342	1,222	120
Direct loan revolving fund	1	5	-4	26	48	-22	19	53	-33
Other	47	33	14	408	389	18	361	392	-30
Compensation and pensions	1,198		1,198	12,006		12,006	11,839		11,839
Readjustment benefits	54		54	857		857	1,087		1,087
Medical care	942		942	7,657		7,657	7,301		7,301
Medical and prosthetic research	19		19	154		154	186		186
General operating expenses	96		96	647		647	643		643
Construction projects	43		43	446		446	435		435
Post-Vietnam era veterans education account	16		16	194		194	161		161
Insurance funds									
National service life	91		91	879		879	813		813
United States government life	4		4	38		38	40		40
Veterans special life	5	5	1	61	135	-74	58	126	-69
Other	32		32	115		115	89		89
Proprietary receipts from the public									
National service life		36	-36		369	-369		354	-354
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		30	-30		263	-263		167	-167
Intrabudgetary transactions	(**)		(**)	-109		-109	-74		-74
Total—Veterans Administration	2,725	364	2,361	24,907	2,563	22,345	24,300	2,314	21,986
Independent agencies:									
Action	13		13	133		133	110		110
Board for International Broadcasting	10		10	103		103	82		82
Consumer Product Safety Commission	4		4	30		30	30		30
Corporation for Public Broadcasting				160		160	151		151
District of Columbia									
Federal payment	3		3	530		530	533		533
Proprietary receipts from the public					564	-564		311	-311
Equal Employment Opportunity Commission	15		15	135		135	137		137
Export-Import Bank of the United States	72	372	-300	2,313	3,498	-1,186	2,982	3,602	-619
Federal Communications Commission	11		11	79		79	78		78
Federal Deposit Insurance Corporation	1,022	885	137	7,204	6,486	718	3,486	4,666	-1,180
Federal Emergency Management Agency									
Public enterprise funds	20	31	-11	408	225	183	210	285	-75
Salaries and expenses	10		10	103		103	114		114
Emergency management and planning assistance	25		25	240		240	311		311
Emergency food distribution and shelter program	13		13	76		76	69		69
Other							(**)		(**)
Federal Home Loan Bank Board									
Public enterprise funds									
Federal Home Loan Bank Board revolving fund	5	5	(**)	38	37	1	78	78	(**)
Federal Savings and Loan Insurance Corp fund	510	118	392	2,746	2,383	363	2,643	2,223	420
Other									
Federal Trade Commission	8		8	54		54	56		56
Intragovernmental agencies									
Washington Metropolitan Area Transit Authority	26		26	56		56	71		71
Appalachian Regional Commission	15	(**)	15	129	1	128	170	2	168
Other	(**)		(**)	3		3	3		3
Interstate Commerce Commission	5		5	39		39	44		44
Legal Services Corporation	25		25	255		255	248		248
Merit Systems Protection Board	2		2	20		20	19		19
National Archives and Record Administration	17		17	87		87	81	(**)	81
National Credit Union Administration									
Central liquidity facility	31	44	-13	185	300	-115	1,051	1,095	-44
Other	9	3	6	-6	237	-243	51	827	-776

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Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$14	.....	$14	$130	.....	$130	$122	.....	$122
National Endowment for the Humanities	13	.....	13	107	.....	107	116	.....	116
Institute of Museum Services	4	.....	4	19	.....	19	15	.....	15
National Labor Relations Board	13	.....	13	115	.....	115	115	.....	115
National Science Foundation	146	.....	146	1,249	.....	1,249	1,035	.....	1,035
National Transportation Safety Board	2	.....	2	18	.....	18	19	.....	19
NuclearRegulatory Commission	39	.....	39	357	.....	357	391	.....	391
Panama Canal Commission	34	$37	−3	339	$363	−23	342	$346	−4
Postal Service:[1]									
Public Enterprise Funds	2,725	2,681	[3]44	26,188	27,449	−1,260	24,867	25,571	−703
Payment to the Postal Service Fund	176	.....	176	716	.....	716	1,041	.....	1,041
Railroad Retirement Board:									
Federal windfall subsidy	30	.....	30	314	.....	314	334	.....	334
Federal payment to the railroad retirement accounts	(**)	.....	(**)	49	.....	49	−2	.....	−2
Milwaukee railroad restructuring, administration	−3	.....	−3	1	.....	1	2	.....	2
Railroad retirement accounts:									
Social security equivalent benefit account	313	.....	313	3,157	.....	3,157	2,985	.....	2,985
Benefits payments and claims	187	.....	187	1,811	.....	1,811	1,851	.....	1,851
Advances to the railroad retirement account from the FOASI trust fund	−59	.....	−59	−586	.....	−586	.....	.....	.....
Advances to the railroad retirement account from the FDI trust fund	−4	.....	−4	−45	.....	−45	−1	.....	−1
Disbursements for the payment of FOASI benefits	60	.....	60	587	.....	587	−2	.....	−2
Disbursements for the payment of FDI benefits	4	.....	4	44	.....	44	(**)	.....	(**)
Administrative expenses	3	.....	3	40	.....	40	41	.....	41
Interest on refunds of taxes	(**)	.....	(**)	(**)	.....	(**)	7	.....	7
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	.....	.....	.....	−2,653	.....	−2,653	−2,353	.....	−2,353
Interest on advances to railroad accounts	.....	.....	.....	.....	.....	.....	−5	.....	−5
Repayment of advances to railroad retirement board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal payments to the railroad social security equivalent benefit account	.....	.....	.....	199	.....	199	222	.....	222
Federal payments to the rail industry pension fund	.....	.....	.....	−25	.....	−25	.....	.....	.....
Total—Railroad Retirement Board	531	.....	531	2,894	.....	2,894	3,080	.....	3,080
Securities and Exchange Commission	13	.....	13	90	.....	90	89	.....	89
Smithsonian Institution	19	.....	19	189	.....	189	189	.....	189
Tennessee Valley Authority:									
FFB direct loans[1]	7	.....	7	3,486	3,347	139	166	110	56
Other	428	418	10	4,624	4,005	619	4,762	3,866	896
United States Information Agency	81	.....	81	648	(**)	648	543	(**)	543
United States Railway Association	(**)	.....	(**)	2	.....	2	29	4	25
United States Synthetic Fuels Corp[1]	.....	.....	.....	23	23	.....	32	32	.....
Other independent agencies	31	27	4	375	63	312	352	20	332
Total—Independent agencies	**6,147**	**4,622**	**1,525**	**56,688**	**48,980**	**7,708**	**50,111**	**43,037**	**7,074**
Undistributed offsetting receipts:									
Other interest	.....	(**)	(**)	.....	1,071	−1,071	.....	1	−1
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	.....	(**)	−2	.....	−2	−2	.....	−2
Department of Defense—Civil:									
Education Benefits fund	−90	.....	−90	−197	.....	−197	−23	.....	−23
Military retirement fund	−1,578	.....	−1,578	−14,945	.....	−14,945	−13,949	.....	−13,949
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)[1]	−235	.....	−235	−2,138	.....	−2,138	−1,874	.....	−1,874
Federal disability insurance trust fund (OFF-BUDGET)[1]	−23	.....	−23	−205	.....	−205	−181	.....	−181
Federal hospital insurance trust fund	−142	.....	−142	−1,320	.....	−1,320	−1,194	.....	−1,194
Department of State:									
Foreign Service retirement and disability fund	−5	.....	−5	−35	.....	−35	−32	.....	−32
Office of Personnel Management:									
Civil Service retirement and disability fund	−434	.....	−434	−4,155	.....	−4,155	−4,109	.....	−4,109
Subtotal	−2,507	.....	−2,507	−22,997	.....	−22,997	−21,364	.....	−21,364

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds									
The Judiciary									
Judicial survivors annuity fund	(**)		(**)	-$7		$7	$6		$6
Department of Defense—Civil									
Education benefits fund	$18		$18	27		27	3		3
Military retirement fund	(**)		(**)	696		696	-973		973
Soldiers' and Airmen's Home permanent fund	-4		-4	-13		13	-13		13
Corps of Engineers				-15		15	16		16
Department of Health and Human Services									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)[1]	-27		-27	-3,659		3,659	3,352		3,352
Federal disability insurance trust fund (OFF-BUDGET)[1]	-10		-10	-622		622	-552		-552
Federal hospital insurance trust fund	-4		-4	-2,795		2,795	-1,985		1,985
Federal supplementary medical insurance trust fund	-6		-6	-1,202		1,202	-1,132		1,132
Department of Labor									
Unemployment trust fund	26		26	-1,659		1,659	-1,238		1,238
Department of State									
Foreign Service retirement and disability fund	(**)		(**)	-282		282	244		244
Department of Transportation									
Airport and airway trust fund	-3		-3	-828		828	-743		743
Highway trust fund	-2		-2	-1,307		1,307	-1,281		1,281
Environmental Protection Agency									
Post-closure liability trust fund				-2		2	1		1
Office of Personnel Management fund									
Civil Service retirement and disability fund	-36		-36	-14,706		14,706	-12,966		12,966
Veterans Administration									
United States government life insurance fund	(**)		(**)	-19		19	21		-21
National service life insurance fund	(**)		(**)	920		-920	-878		878
Independent agencies									
Railroad Retirement Board									
Railroad retirement account	-29		-29	299		299	-58		58
Other	-6		-6	-42		42	-38		38
Subtotal	-82		-82	-27,655		27,655	-25,494		25,494
Unrealized Discount on trust fund investments	4		4	13		13	-17		17
Rents and royalties on the Outer Continental Shelf lands		$176	-176		$4,372	4,372		$4,556	-4,556
Total—Undistributed offsetting receipts	-2,585	176	-2,761	-50,639	5,444	56,083	-46,876	4,557	-51,433
Total outlays	98,114	12,911	85,203	954,328	130,723	823,605	929,477	141,443	[4]788,034
Total on-budget	82,515	12,911	69,604	803,288	130,723	672,565	779,789	141,442	638,346
Total off-budget	15,599	(**)	15,599	151,040	(**)	151,039	149,688	(**)	149,688
Total surplus (+) or deficit (-)			-22,229			-189,050			-183,570
Total on-budget			-22,033			-205,085			-188,356
Total off-budget			-196			+16,035			+4,786

MEMORANDUM

Receipts offset against outlays (in millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$28,737	$29,350
Receipts from off-budget Federal entities	516	791
Intrabudgetary transactions	110,759	105,542
Total receipts offset against outlays	140,012	135,683

[1]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

[2]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3]The Postal Service figure represents reporting for the full calendar month of July and is partially estimated. This estimate includes $656 million for postal money orders issued between July 15 and 31, derived from the Postal Service consolidated reporting system.

[4]Includes an adjustment to prior reporting.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, July 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$15,123	$251,369	$228,676	$1,823,103	$2,059,349	$2,074,472
Federal Financing Bank	.....	.....	.....	(**)	(**)	(**)
Total public debt securities	15,123	251,369	228,676	1,823,103	2,059,349	2,074,472
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	−54	−142	−100	4,366	4,278	4,224
Total federal securities	15,069	251,227	228,576	1,827,470	2,063,627	2,078,696
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	89	57,948	53,440	317,612	375,471	375,560
Total borrowing from the public	14,980	193,279	175,137	1,509,857	1,688,156	1,703,136
Accrued interest payable to the public	3,474	4,941	822	26,709	28,177	31,650
Allocations of special drawing rights	128	707	−172	5,191	5,770	5,898
Deposit funds	19	−3,819	2,097	14,385	10,547	10,566
Miscellaneous liability accounts (includes checks outstanding etc.)	29	−4,119	−3,724	11,639	7,491	7,520
Total liability accounts	**18,630**	**190,989**	**174,161**	**1,567,780**	**1,740,139**	**1,758,770**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash[1]:						
Federal Reserve account	841	−190	−5,857	4,174	3,143	3,983
Tax and loan note accounts	−4,671	3,941	−423	12,886	21,498	16,827
Balance	−3,831	3,751	−6,281	17,060	24,641	20,810
Special drawing rights:						
Total holdings	−128	1,238	495	6,847	8,213	8,085
SDR certificates issued to Federal Reserve Banks	.....	−200	.....	−4,618	−4,818	−4,818
Balance	−128	1,038	495	2,229	3,395	3,267
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	468	2,586	687	−717	1,401	1,869
Letter of credit issued to IMF	−466	−2,615	70	−7,946	−10,095	−10,561
Dollar deposits with the IMF	−4	−17	2	−51	−64	−68
Receivable/payable (−) for interim maintenance of value adjustments	−229	299	−745	−543	−16	−244
Balance	−230	253	14	10,442	10,925	10,695
Loans to International Monetary Fund	−54	−163	−107	1,236	1,127	1,073
Other cash and monetary assets	272	2,151	970	8,872	10,751	11,023
Total cash and monetary assets	−3,972	7,029	−4,908	39,839	50,840	46,868
Miscellaneous asset accounts	388	−4,758	−4,053	15,365	10,220	10,608
Total asset accounts	**−3,584**	**2,271**	**−8,962**	**55,204**	**61,060**	**57,475**
Excess of liabilities (+) or assets (−)	**+22,215**	**+188,718**	**+183,122**	**+1,512,576**	**+1,679,080**	**+1,701,294**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	14	332	447	.....	318	332
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	**+22,229**	**+189,050**	**+183,570**	**+1,512,576**	**+1,679,397**	**+1,701,626**

[1]Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,679,080	$1,512,576	$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,679,080	1,512,576	1,301,228
Budget surplus (–) or deficit			
Based on composition of unified budget in prior fiscal year	22,229	189,050	183,570
Changes in composition of unified budget			
Total surplus (–) or deficit (Table 2)[1]	22,229	189,050	183,570
Total—on-budget (Table 2)	22,033	205,085	188,356
Total—off-budget (Table 2)	196	– 16,035	– 4,786
Transactions not applied to current year's surplus or deficit:			
Seigniorage	– 14	– 330	– 447
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (–)/loss for IMF loan valuation adjustment	– t	– 2	
Total—transactions not applied to current year's surplus or deficit	– 14	– 332	– 447
Excess of liabilities close of period	**1,701,294**	**1,701,294**	**1,484,350**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

– No transactions.

(*) Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, July 1986 and Other Periods (in millions)

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	−$3	−$19	$9	$6	$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	−$3	−37	−60	82	48	45
Department of Housing and Urban Development:						
Federal Housing Administration	(**)	−2	−22	117	115	115
Department of the Interior:						
Bureau of Land Management	(**)	−2	1	17	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages	.....	.....	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	2	.....	1	4	4
Department of Housing and Urban Development:						
Government National Mortgage Association	.....	.....	.....	2,165	2,165	2,165
Independent agencies:						
Postal Service	.....	.....	.....	250	250	250
Tennessee Valley Authority	−50	−100	.....	1,725	1,675	1,625
Total agency securities	**−54**	**−142**	**−100**	**4,366**	**4,278**	**4,224**

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, July 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	$3,959	-$2,983	$5,625	$23,811	$24,787	$20,828
Commerce Fishing Vessels, NOAA			3			
Export-Import Bank of the United States						
Federal Emergency Management Agency						
National Insurance Development Fund		6	14	69	75	75
Federal Financing Bank	304	12,849	7,337	153,075	139,922	140,226
Federal Housing Administration						
General insurance		-150	-180	1,530	1,380	1,380
Special risk insurance	-7	3	-60	1,909	1,919	1,912
General Services Administration						
Pennsylvania Avenue Development Corporation			3	58	58	58
Rural Communication Development Fund		2	5	23	25	25
Rural Electrification Administration		26	102	7,865	7,891	7,891
Rural Telephone Bank			8	759	759	759
Secretary of Agriculture, Farmers Home Administration						
Rural housing insurance fund	465	-165	-240	3,786	3,156	3,621
Agricultural credit insurance fund	490	1,700	1,584	6,220	7,430	7,920
Rural development insurance fund	85	-40	5	1,726	1,601	1,686
Federal Crop Insurance Corp				113	113	113
Secretary of Education						
College housing loans				2,625	2,625	2,625
Secretary of Energy						
Alternative fuel production, DOE	-960	-1,170		1,170	960	
Bonneville Power Administration		300		1,340	1,640	1,640
Secretary of Housing and Urban Development						
Housing for the elderly or handicapped		550	425	4,801	5,351	5,351
Low-Rent Public housing	150	-14,437	13,562	14,727	140	290
Urban renewal fund			-8			
Secretary of the Interior						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		793	944	1,335	2,128	2,128
Railroad retirement social security equivalent fund	186	-74	1,399	1,717	1,457	1,643
Secretary of Transportation						
Aircraft purchase loan guarantee program				13	13	13
Federal ship revolving fund	70	1,215	35	130	1,275	1,345
Rail Passenger Service Act						
Railroad revitalization and improvement		12			12	12
Rail service assistance						
Regional rail reorganization						
Smithsonian Institution						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	**3,176**	**27,261**	**28,675**	**230,954**	**206,869**	**203,693**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		-461	41	15,410	14,947	14,947
National Credit Union Administration	-13	-116	-48	222	119	107
Postal Service		86		1,690	1,604	1,604
Tennessee Valley Authority	-5	376	1,028	14,561	14,942	14,937
U.S. Railway Association			23	74	74	74
Total borrowing from the Federal Financing Bank	**-18**	**-287**	**1,046**	**31,957**	**31,686**	**31,669**

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

— No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, July 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(**)	−$2	$4	$7	$5	$5
Department of Commerce	$16	102	96	108	195	211
Department of Energy	1	91	1,386	1,366	1,457	1,458
Department of Health and Human Services	−1	(**)	5	9	10	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	120	1,373	604	3,783	5,036	5,157
Agency securities	(**)	−1	−4	135	134	134
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities	.....	.....	−11	.....	.....	.....
Special assistance function fund:						
Public debt securities	.....	.....	.....	.....	.....	.....
Agency securities	.....	.....	−11	.....	.....	.....
Management and liquidating functions fund:						
Public debt securities	10	77	663	766	833	843
Agency securities	(**)	−11	86	85	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	23	232	258	1,015	1,224	1,247
Agency securities	.....	6	−67	3	9	9
Participation sales fund:						
Public debt securities	28	121	240	2,088	2,181	2,209
Agency securities	.....	.....	.....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	.....	.....	(**)	.....	.....	.....
Other	.....	.....	(**)	.....	.....	.....
Department of the Interior	59	−3,442	713	7,422	3,920	3,979
Department of Labor	−1	117	11	303	421	420
Department of Transportation	1	15	−127	129	142	143
Department of the Treasury	307	−1,631	−1,035	2,080	142	449
Veterans Administration:						
Veterans reopened insurance fund	5	−22	11	635	608	613
Independent agencies:						
Export-Import Bank of the United States	300	754	642	73	527	827
Federal Emergency Management Agency:						
National insurance development fund	.....	−150	116	150	.....	.....
Federal Savings and Loan Insurance Corporation:						
Public debt securities	−482	−473	−419	5,758	5,767	5,285
Agency securities	.....	.....	.....	67	67	67
Postal Service	357	1,262	170	2,362	3,267	3,624
National Credit Union Administration	−7	245	776	1,131	1,383	1,376
Tennessee Valley Authority:						
Agency securities	.....	.....	.....	.....	.....	.....
Other	29	50	100	1,134	1,155	1,184
Total public debt securities	764	−1,281	4,216	30,319	28,274	29,038
Total agency securities	(**)	−6	−8	302	296	296
Total Federal funds	764	−1,287	4,208	30,622	28,570	29,334
Trust funds:						
Legislative Branch:						
United States Tax Court	.....	(**)	(**)	2	2	2
Library of Congress	.....	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	8	7	102	109	109
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture	.....	22	−36	4	26	26
Department of Commerce	(**)	(**)	(**)	(**)	(**)	(**)
Department of Defense—Military	1	(**)	1	10	9	10
Department of Defense—Civil	109	10,102	11,534	11,635	21,628	21,737
Other	71	187	68	250	365	437
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	254	4,842	4,607	30,968	35,556	35,810
Agency securities	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund	−306	3,120	1,583	5,704	9,130	8,824
Federal hospital insurance trust fund:						
Public debt securities	−108	16,808	3,924	20,721	37,637	37,529
Agency securities	.....	.....	.....	455	455	455
Federal supplementary medical insurance trust fund	−319	−347	2,009	10,736	10,709	10,390
Other	(**)	9	6	31	39	40

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, July 1986 and Other Periods (In millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$15	$103	−$10	$195	$107	$92
Department of Labor:						
Unemployment trust fund	626	3,473	4,301	17,009	19,856	20,482
Other	18	9	−19	24	15	33
Department of State:						
Foreign service retirement and disability fund	−10	314	283	2,462	2,786	2,776
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	74	1,087	1,024	7,410	8,424	8,497
Highway trust fund	44	1,025	2,443	11,942	12,924	12,968
Other	(**)	4	(**)	(**)	4	4
Department of the Treasury	68	120	161	265	317	385
Environmental Protection Agency	−57	−318	11	701	440	383
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,132	16,406	13,726	127,278	144,815	143,684
Agency securities				175	175	175
Employees health benefits fund	−76	455	268	1,174	1,705	1,629
Employees life insurance fund	20	586	524	6,640	7,206	7,226
Retired employees health benefits fund		(**)	4	4	5	5
Veterans Administration:						
Government life insurance fund	−2	−18	−18	269	254	251
National service life insurance:						
Public debt securities	−24	426	419	9,296	9,746	9,722
Agency securities				135	135	135
Veterans special life insurance fund	2	74	67	942	1,014	1,016
General Post Fund National Homes	−1	2	10	17	20	19
Independent agencies:						
Federal Deposit Insurance Corporation	−152	−727	1,177	16,130	15,555	15,403
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	2	47	48	48
Japan-United States Friendship Commission	(**)	−1	(**)	18	18	18
Railroad Retirement Board	241	1,666	1,159	4,232	5,656	5,897
Other	(**)	1	−6	6	6	7
Total public debt securities	−675	59,235	49,232	286,226	346,136	345,461
Total agency securities				765	765	765
Total trust funds	**−675**	**59,235**	**49,232**	**286,991**	**346,901**	**346,226**
Grand total[1]	**89**	**57,948**	**53,440**	**317,612**	**375,471**	**375,560**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

— No transactions

(**) Less than $500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts[1]														
Individual income taxes	$30,595	$23,405	$30,199	$41,130	$25,376	$12,572	$45,120	$9,820	$36,412	$31,438			$286,070	$274,134
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716	1,448	10,667	3,374			50,620	49,303
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229	28,391	20,844	23,672	19,675			212,714	194,717
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999	7,461	346	1,464			19,941	21,555
Other retirement contributions	382	432	429	408	372	366	366	440	382	425			4,001	3,984
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512	2,669	2,800	2,755			27,926	30,073
Estate and gift taxes	574	564	514	587	487	533	680	686	514	612			5,750	5,365
Customs duties	1,106	1,028	1,008	1,097	948	1,036	1,087	1,040	1,161	1,305			10,815	9,992
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989	1,568	1,838	1,071	1,926			16,718	15,342
Total—budget receipts this year	**57,881**	**51,163**	**68,193**	**76,710**	**53,370**	**49,557**	**91,438**	**46,246**	**77,024**	**62,974**			**634,555**	.....
(On-budget)	**43,796**	**37,611**	**52,884**	**57,465**	**38,417**	**32,203**	**69,130**	**30,004**	**58,400**	**47,571**			**467,480**	.....
(Off-budget)	**14,085**	**13,552**	**15,309**	**19,245**	**14,953**	**17,355**	**22,308**	**16,242**	**18,624**	**15,402**			**167,075**	**154,474**
Total—budget receipts prior year	*52,251*	*51,494*	*62,404*	*70,454*	*54,049*	*49,613*	*94,599,*	*39,802*	*72,151*	*57,650*			.....	*604,465*
(On-budget	*38,948*	*38,190*	*48,554*	*54,000*	*38,071*	*34,362*	*75,595*	*24,188*	*56,365*	*41,717*			.....	*449,991*
(Off-budget)	*13,303*	*13,303*	*13,850*	*16,454*	*15,978*	*15,250*	*19,004*	*15,613*	*15,786*	*15,933*			.....	*154,474*
Outlays[1]														
Legislative Branch	140	129	171	125	133	143	118	131	224	141			1,454	1,346
The Judiciary	98	74	102	76	108	74	129	75	71	70			876	797
Executive Office of the President	11	8	10	11	9	8	7	9	10	10			93	95
Funds Appropriated to the President:														
International security assistance	1,547	370	1,074	469	394	588	1,103	957	647	622			7,771	7,502
International development assistance	297	230	131	249	181	129	558	46	260	451			2,531	2,471
Other	14	−19	48	−118	−672	457	−1,009	469	−242	−237			−1,308	−531
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,016	1,991	599	1,177			23,271	17,175
Other	2,492	1,859	463	2,002	2,237	3,586	3,747	3,454	3,151	3,360			26,347	30,248
Department of Commerce	163	223	202	112	119	164	269	151	179	206			1,788	1,815
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643	6,023	5,842	6,150			57,864	53,697
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299	7,404	7,454	7,226	7,767			72,757	68,726
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408	7,416	8,151	7,464	7,301			74,522	66,500
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771	1,477	1,310	1,817			15,347	12,539
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234	23,105	21,842	23,034			220,490	201,462
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685	1,675	[2]1,701	1,699			17,000	15,362
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435	1,337	1,265	1,109			14,574	14,005
Department of Energy	1,024	951	1,068	933	801	967	865	905	976	971			9,461	8,868
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574	496	368	562			4,999	5,004
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197	1,878	1,999	2,244	2,096	2,162	2,151			20,697	18,915
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289	3,899	4,083	4,206	4,109	3,924	4,458			41,264	40,816
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942	2,103	2,178	2,117	2,432			21,327	18,550
Other	1,528	1,518	940	1,530	1,518	2,059	1,706	1,495	1,527	1,559			15,379	16,326
Social Security Administration:														
Assistance payments program	881	749	647	787	880	670	866	783	671	869			7,803	7,241
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734	14,736	17,672	15,326			149,786	143,226
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689	1,694	1,702	1,798	1,733			16,809	16,135
Other	1,875	1,999	4,451	2,505	1,553	694	3,095	2,033	573	2,261			21,040	15,157
Other	−2,113	−1,383	−3,938	−2,428	−1,312	−1,837	−3,264	−1,186	−1,382	−2,366			−21,208	−18,035

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct	Nov	Dec	Jan.	Feb.	March	April	May	June	July	Aug	Sept	Fiscal Year To Date	Comparable Period Prior F Y
Outlays—Continued														
Department of Housing and Urban Development	$1 418	$1,487	$1,301	$1 474	$1,074	$1,162	$1,548	$319	$1,174	$1 328			$12 287	$26,342
Department of the Interior	275	498	376	494	313	307	320	383	384	479			3 828	3 763
Department of Justice	313	267	283	406	318	298	314	294	315	382			3,190	3 018
Department of Labor														
Unemployment trust fund	1,309	1,193	1 729	1,913	1,779	2,319	1,748	1,545	1,815	1,502			16,852	17,048
Other	76	486	305	502	397	-74	525	473	260	631			3,430	2 933
Department of State	383	320	210	197	197	165	292	186	196	271			2,419	2,228
Department of Transportation														
Highway trust fund	1,530	1,352	1,061	837	782	833	861	938	1,385	1,163			10,742	9,602
Other	1,072	1,204	1,161	1,134	916	1,083	1,350	1,209	[2]1,034	1,305			11,468	10,357
Department of the Treasury														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488	14,776	26,541	13,445			160 072	152 047
General revenue sharing	1,126			1,040	85		1,129	(**)	(**)	1,003			4,384	4 583
Other	1,094	-974	-914	-516	-439	-1,284	-1,362	-1,125	-2,024	-1,808			-11,543	-15,181
Environmental Protection Agency	504	401	462	376	365	391	374	315	434	449			4 072	3,756
General Services Administration	-159	41	358	-299	119	197	-319	200	117	338			-85	-275
National Aeronautics and Space Administration	889	603	749	572	687	380	632	614	456	513			6,094	6,104
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515	2,046	1,809	2,194	2,108			19,714	19,687
Small Business Administration	221	-11	-23	-28	8	-18	2	212	57	46			466	442
Veterans Administration														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214	2,363	57	1,198			12 006	11 839
National service life	49	37	51	69	33	59	54	53	49	55			509	459
Government service life	4	3	4	3	4	4	3	4	4	4			38	40
Other	899	949	1,174	825	1,007	943	1,060	1,029	802	1,104			9,791	9,648
Independent agencies														
Postal Service	80	-506	-302	303	-138	-422	161	-129	186	220			-545	338
Tennessee Valley Authority	95	169	62	24	17		108	79	188	17			758	952
Other independent agencies	2,193	714	1,050	568	257	1,077	493	989	-1,138	1,288			7,494	5,784
Undistributed offsetting receipts														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239	-2,287	-2,237	-2,302	-2,375	-2,316	-2,507			-22,997	-21,364
Interest received by trust funds	1,449	-1,108	-12,051	-128	-342	-187	-207	-1,194	[2] 13,603	82			27,655	-25,494
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318	-296	-227	-2,085	-62	-449	-176			-4,372	-4,556
Other	(**)	-2	-1	-3	1	(**)	-1,054	-7	2	4			-1,059	19
Totals this year:														
Total outlays	**84,968**	**84,548**	**82,849**	**83,201**	**77,950**	**79,700**	**81,510**	**85,642**	**78,034**	**85,203**			**823,605**	
(On-budget)	**70,352**	**69,391**	**71,579**	**68,146**	**61,963**	**63,660**	**67,276**	**69,611**	**60,982**	**69,604**			**672,565**	
(Off-budget)	**14,616**	**15,157**	**11,270**	**15,055**	**15,987**	**16,040**	**14,234**	**16,031**	**17,052**	**15,599**			**151,039**	
Total—surplus (+) or deficit (-)[1]	**-27,087**	**-33,386**	**-14,656**	**-6,492**	**-24,580**	**-30,142**	**+9,928**	**-39,396**	**1,011**	**-22,229**			**-189,050**	
(On-budget)	**26,556**	**-31,781**	**-18,695**	**-10,682**	**-23,546**	**-31,457**	**+1,854**	**-39,607**	**-2,583**	**-22,033**			**-205,085**	
(Off-budget)	**-531**	**-1,605**	**+4,039**	**+4,190**	**-1,034**	**+1,315**	**+8,074**	**+211**	**+1,572**	**-196**			**+16,035**	
Totals—outlays prior year	*80,260*	*80,390*	*76,971*	*78,446*	*75,101*	*79,115*	*83,214*	*81,795*	*73,559*	*79,183*				*788,034*
(On-budget)	*66,198*	*66,196*	*62,886*	*63,367*	*59,856*	*63,713*	*68,916*	*66,579*	*57,080*	*63,555*				*638,346*
(Off-budget)	*14,062*	*14,194*	*14,085*	*15,079*	*15,245*	*15,402*	*14,298*	*15,216*	*16,479*	*15,628*				*149,688*
Total—surplus (+) or deficit (-) prior year	*-28,009*	*-28,896*	*-14,568*	*-7,993*	*-21,053*	*-29,502*	*+11,385*	*-41,993*	*-1,408*	*-21,533*				*-183,570*
(On-budget)	*-27,250*	*-28,006*	*-14,332*	*-9,367*	*-21,785*	*-29,352*	*+6,679*	*-42,391*	*-715*	*-21,838*				*-188,356*
(Off-budget)	*-759*	*-891*	*-235*	*+1,375*	*+733*	*-152*	*+4,706*	*+398*	*-693*	*+305*				*+4,786*

[1]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

[2]Includes an adjustment to prior reporting.

No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of July 31, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of This Year	Beginning of This Month	Close of This Month
Trust receipts, outlays, and investments held:[1]									
Airport and airway	$264	$176	$88	$3,106	$1,973	$1,133	$7,410	$8,424	$8,497
Black lung disability	54	50	4	493	508	−15	.....	.....	.....
FDIC	.....	137	−137	.....	718	−718	16,130	15,555	15,403
Federal disability, insurance	1,474	1,733	−259	17,193	16,741	452	5,704	9,130	8,824
Federal employees life and health	.....	57	−57	.....	−1,036	1,036	7,819	8,915	8,860
Federal employees retirement	1,344	2,495	−1,151	23,255	19,980	3,274	130,016	147,886	146,744
Federal hospital insurance	4,073	4,452	−379	47,073	40,849	6,224	21,176	38,092	37,984
Federal old-age and survivors insurance	15,389	15,326	63	165,437	147,201	18,236	30,968	35,556	35,810
Federal supplementary medical insurance	1,487	1,956	−469	16,314	16,586	−272	10,736	10,709	10,390
Revenue sharing	.....	1,003	−1,003	4,185	4,384	−199	.....	.....	.....
Highways	1,211	1,163	47	11,731	10,759	973	11,942	12,924	12,968
Military advances	.....	−41	41	.....	−206	206	.....	.....	.....
Railroad retirement	462	504	−42	3,082	5,009	−1,928	4,232	5,656	5,897
Military retirement	1,578	1,470	108	24,749	14,655	10,095	11,635	21,628	21,737
Unemployment	1,487	1,491	−4	21,849	16,752	5,097	17,009	19,856	20,482
Veterans life insurance	(**)	59	−59	941	474	467	10,642	11,149	11,124
All other trust	121	130	−9	683	1,109	−426	1,573	1,421	1,507
Total trust fund receipts and outlays and investments held from Table 6-D	**28,944**	**32,162**	**−3,218**	**340,091**	**296,455**	**43,636**	**286,991**	**346,901**	**346,226**
Adjustment for interfund receipts included in total trust fund receipts	−5,796	−5,796	.....	−89,862	−89,862	.....			
Trust fund receipts and outlays on the basis of Tables 4 & 5	23,148	26,366	−3,218	250,228	206,592	43,636			
Total federal fund receipts and outlays	39,845	58,857	−19,011	385,509	618,197	−232,687			
Interfund receipts offset against Federal fund outlays	−20	−20	.....	−1,183	−1,183	.....			
Federal fund receipts and outlays on the basis of Tables 4 & 5	39,825	58,837	−19,011	384,326	617,014	−232,687			
Total receipts and outlays[2]	**62,974**	**85,203**	**−22,229**	**634,555**	**823,605**	**−189,050**			

[1]Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

[2]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, July 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS[1]			
Individual income taxes	$31,438	$286,070	$274,134
Corporation income taxes	3,374	50,620	49,303
Social insurance taxes and contributions:			
Employment taxes and contributions	19,675	212,714	194,717
Unemployment insurance	1,464	19,941	21,555
Other retirement contributions	425	4,001	3,984
Excise taxes	2,755	27,926	30,073
Estate and gift taxes	612	5,750	5,365
Customs	1,305	10,815	9,992
Miscellaneous	1,926	16,718	15,342
Total	62,974	634,555	604,465
OUTLAYS[1]			
National defense	23,647	226,917	207,768
International affairs	889	10,869	12,864
General science, space, and technology	679	7,448	7,137
Energy	393	3,893	4,732
Natural resources and environment	1,346	11,139	10,601
Agriculture	2,029	27,524	22,632
Commerce and housing credit	1,127	2,199	2,757
Transportation	2,551	22,779	20,745
Community and regional development	635	6,411	6,725
Education, training, employment and social services	2,399	24,525	23,472
Health	3,125	29,698	27,958
Medicare	6,411	57,817	54,736
Income security	10,192	101,371	110,186
Social security	17,060	165,537	157,233
Veterans benefits and services	2,366	22,411	22,025
Administration of justice	603	5,526	5,259
General government	188	5,673	4,098
General purpose fiscal assistance	1,071	5,242	5,973
Interest	11,174	113,992	107,054
Undistributed offsetting receipts	−2,683	−27,369	−25,920
Total	85,203	823,605	788,034

[1]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury

GPO 924-491

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -The Budget of the United States Government, FY 19__
  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

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